IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE SEVENTEENTH DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 14505 of 2004

Between:

1 Ediga Sankar Goud (died) by his L.R. E. Nagamma, W/o Late E. Sankar Goud,
2 D. Ramakrishnaiah (died) by his L.R. D. Sankaramma, W/o Late D. Ramakrishnaiah,
3 Moola Samuel (died) by his L.R. Moola Prakasamma, w/o Late Samuel,
4 Ediga Chinna Subbaiah, (died by his L.R. E. Lakshmi Devi W/o Late E. Chinna Subbaiah,
5 Kondapalli Subba Rayudu (died) by his L.R. K. Sivanagamma, W/o Late Subba Rayudu,
6 D. Venkataiah (died) by his L.R. D. Jagadeesh Prasad, S/o Late Venkataiah,
All are Agriculturists , R/o Kotha Banakacherla, H/o Balumukkala Village, Pamulapadu Mandal, Kurnool District. **..... PETITIONERS**

AND

1 The Special Deputy Collector (Land Acquisition), S.R.B.C Nandyal, Kurnool District.
2 The Income Tax Officer, Circle - I, Nandyal, Kurnool District.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate writ, order or direction more particularly one in the nature of writ of mandamus" directing the respondents herein not to deduct any amount from the compensation amounts payable to the Petitioners under the Civil Court Decrees, towards Income Tax and to pay the said amount to the Petitioners, forthwith;

Counsel for the Petitioner:MR.C.PRAKASH REDDY, Advocate.

Counsel for the Respondent No.1 : GP FOR LAND ACQUISITION.

Counsel for the Respondent No.2: MR.J.V.PRASAD, Advocate.

The Court made the following :

ORDER : (per Sri Bilal Nazki, J)

Rule Nisi. Counsel for respondent No.2 takes notice. Heard learned Counsel for the parties. With their consent, the Writ Petition is disposed of at this stage.

Both the Counsel agree that the controversy in this Writ Petition is covered by a judgment of this Court in Writ Petition No.2042 of 2004. The 1st respondent is deducting income tax at source from the amounts payable to the petitioners by way of compensation in consequence of acquisition of land. In a similar matter, this Court directed,

> *"We dispose of the Writ Petition directing the petitioners to follow the procedure contemplated under Sub-Section (1A) of Section 197-A of the Income Tax Act and file Form 15 H of the Forms before the appropriate income tax authority."*

Following the same judgment, the Writ Petition is disposed of. No costs.

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(BILAL NAZKI, J)

17th August, 2004.

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(S.ANANDA REDDY, J)

ajr

To

1 The Special Deputy Collector (Land Acquisition), S.R.B.C Nandyal, Kurnool District.

2 The Income Tax Officer, Circle - I, Nandyal, Kurnool District.

3 Two C.Cs. to the Government Pleader for Land Acquisition, High Court Buildings, Hyderabad (O.U.T)

4 Two C.D. copies.